



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Hon. George C. Roane
County Attorney
Ft. Bend County
Richmond, Texas

Opinion No. O-4509
Re: Under the facts stated
are the properties of the
School which are owned and
operated by the Catholic
Church of Rosenberg, Texas,
exempt from taxation?

Dear Sir:

We acknowledge receipt of your recent letter wherein you request an opinion from this department as to whether or not a school operated by the Catholic Church of Rosenberg, Texas is exempt from taxation under the facts stated.

We quote the facts submitted by you as follows:

The Catholic Church at Rosenberg, Texas has erected, adjacent to the Church, and on the Church property, a school. This school is not operated for profit, but is maintained by the Church. Most of the families that send their children to this school, contribute to the support of the Church and the school, however, there are some children that are going to the school whose families are not able to make any contributions, and as above indicated, the expense of maintaining the school is born by the Church and Church congregation. The school is not a private school and it is not limited to Catholics alone, and there are some children of non-Catholic faith attending the school. In this school, the children receive general educational training similar to that taught in the state maintained schools and in addition thereto, they receive religious instruction

and also physical development. The school is not a private school, as above indicated, and it is not operated for profit. In one part of the school building, there will be maintained a chapel which will be used regularly for religious worship by the children in the school and the Church congregation and any other person desiring to attend the religious services there."

Article 8, section 2 of our State Constitution permits the legislature by general laws to exempt certain properties from taxation. The legislature, in conformity with its authority, enacted Article VI50 V.A.C.S. and we quote the applicable portion thereof as follows:

"The following property shall be exempt from taxation, to-wit:

1. Schools and Churches.-Public school houses and actual places of religious worship, also any property owned by a church or by a strictly religious society, for the exclusive use as a dwelling place for the ministers of such church or religious society, the books and furniture therein and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and which yields no revenue whatever to such church or religious society; provided that such exemption as to the dwelling place for the ministers shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land. All public colleges, public academies, and all endowment funds of institutions of learning and religion not used with a view to profit, and when the same are invested in bonds or mortgages, and all such buildings used exclusively and owned by persons or associations of persons for school purposes;"

Clearly the property in question is tax exempt unless it be decided that the use of the chapel for religious exercises, in addition to the use of the entire building for school purposes, destroys the exemption. The building if used exclusively for either purpose would be tax exempt and we are not prepared to hold that the concurrence of the two exempt uses renders the property liable to taxation.

It is, therefore, our opinion that the property

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which is the subject of your inquiry is tax exempt.

Yours very truly

ATTORNEY GENERAL OF TEXAS

Woodrow Edwards

By

Woodrow Edwards
Assistant

WE:pm

APPROVED FEB 9, 1943

Gerald C. Mann

ATTORNEY GENERAL OF TEXAS

